



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 2, 2014

Via U.S. Mail

Jianhua Lv

SinoCoking Coal and Coke Chemical Industries, Inc.

Kuanggong Road and Tiyu Road, 10th Floor

Chengshi Xin Yong She, Tiyu Road, Xinhua District

Pingdingshan, Henan Province, People's Republic of China 467000

Re: SinoCoking Coal and Coke Chemical Industries, Inc.
Item 4.01 8-K
Filed April 11, 2014
File No. 1-15931

Dear Mr. Lv:

We issued comments to you on the above mentioned filing on April 15, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by June 16, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at

<http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>,
<http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Tracie Towner at (202) 551-3744 or me at (202) 551-3355 if you have any questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief